GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Value Added Tax Act, 2005 – Amendments to Schedule-VI – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No.395. **Dated:21-10-2015.**

** ** **

ORDER:

The appended Notification will be published in the Extraordinary Issue of the Andhra Pradesh Gazette Dated: 23rd October, 2015.

2. The Commissioner of Printing, Stationery and Stores Purchase, Andhra Pradesh, Hyderabad is requested to supply 100 copies of the notification to this Department and 300 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM,
SPECIAL CHIEF SECRETARY TO GOVERNEMNT
(Commercial Taxes, Excise & Regn.& Stamps)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad … for publication of the Notification (2 copies).
The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.
The Commissioner of Prohibition and Excise, Andhra Pradesh, Hyderabad.
The A.P. State Beverages Corporation Limited, Andhra Pradesh, Hyderabad.
The General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam – 530 013.
The State Representative before the Sales Tax Appellate Tribunal, O/o the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12 (2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam – 530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.

Copy to:
The Accountant General, Andhra Pradesh, Hyderabad,
The Law (H) Department / The Law (F) Department.
The P.S. to the Secretary to Hon'ble Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The Revenue (Excise-II) Department.
Sf/Sc.

// Forwarded:: By Order //

SECTION OFFICER

(P.T.O. for Notification)

NOTIFICATION

In exercise of the powers conferred under sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), the Government of Andhra Pradesh hereby makes the following amendments to Schedule-VI of the said Act:

AMENDMENTS

In the said Schedule-VI,

(i) in the Table, for Item No.1-A, the following shall be substituted, namely,-

"

Item No.	Description	Point of levy	Rate of Tax
1-A	Indian Made Foreign Liquor (other than Beer, Wine and Ready to drink varieties) bottled and/or packed in India as per the provisions of Andhra Pradesh Excise Act, 1968, but excluding Toddy and Arrack Basic price (per case):	At the point of first sale in the State	
	(a) Up to Rs.400/-		140%
	(b) Above Rs.400/- up to Rs.2,500/-		190%
	(c) Above Rs.2,500/- up to Rs.3,500/-		160%
	(d) Above Rs.3,500 /- up to Rs.5,000/-		140%
	(e) Above Rs.5,000/-		130%

(ii) In the Table, for Item No.1-B, the following shall be substituted, namely,-

Item No.	Description	Point of levy	Rate of Tax
1-B	Beer bottled and/or packed in India as per the provisions of the Andhra Pradesh Excise Act, 1968 Basic price per case:	At the point of first sale in the State	
	(a) Rs.200 and below		150%
	(b) Above Rs.200		175%

(iii) in the Table, for Item No.1-C, the following shall be substituted, namely,-

Item No.	Description	Point of levy	Rate of Tax
1-C	(a) Wines	At the point of first sale in the State	100%
	(b) Ready to drink varieties (RTD)		150%

AJEYA KALLAM,
SPECIAL CHIEF SECRETARY TO GOVERNEMNT
(Commercial Taxes, Excise & Regn.& Stamps)

// TRUE COPY //

SECTION OFFICER